	Actuals 1st Qtr 1992	Budget 2nd Qtr 1992	Budget 3rd Qtr 1992	Budget 4th Qtr 1992	Current Budget 1992	Actuals Totals for 1991
EXPENSES						
COST OF SALES						
Wages: Circ/Promo	6,738.39	6,738.06	7,095.00	6,600.00	27,171.45	24,121.29
OPS: Circ/Promo	0.00	0.00	0.00	0.00	0.00	0.00
KO/TW Wages: Circ Production	1,080.57	337.07	1,015.00	1,075.00	3,507.64	0.00
OPS: Circ Production	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PAYROLL: CIRC/PROMO	*7,818.96*	*7,075.13*	*8,110.00*	*7,675.00*	*30,679.09*	*24,121.29*
Sub Fulf Direct Expense	2,468.37	1,483.51	1,000.00	1,000.00	5,951.88	31,362.06
Sub Fulf Postage	7,911.43	6,670.22	6,500.00	6,500.00	27,581.65	0.00
SUB FULF TOTAL EXPENSE	*10,379.80*	*8,153.73*	*7,500.00*	*7,500.00*	*33,533.53*	*31,362.06*
Wages: Fulf Dept	7,620.36	7,740.15	8,062.50	9,137.50	32,560.51	27,876.49
OPS: Fulf Dept	0.00	0.00	0.00	0.00	0.00	763.50
TOTAL PAYROLL: FULF DEPT	*7,620.36*	*7,740.15*	*8,062.50*	*9,137.50*	*32,560.51*	*28,639.99*
Fulf Dept Misc Expenses	399.00	615.95	540.00	540.00	2,094.95	1,469.45
Fulf Dept Supplies	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FULF DEPT OTHER EXP	*399.00*	*615.95*	*540.00*	*540.00*	*2,094.95*	*1,469.45*
WER Gift Campaign Exp	0.00	0.00	0.00	9,130.00	9,130.00	0.00
WER Misc New Sub Exp	1,245.00	809.00	2,739.00	3,121.00	7,914.00	23,293.90
WER Renewal Expenses	6,425.66	5,098.69	3,910.00	5,451.00	20,885.35	17,586.35
WER DM Expense	0.00	0.00	0.00	0.00	0.00	0.00
WER Insert Expense	3,066.70	2,054.22	2,850.00	2,850.00	10,820.92	10,339.01
WER Billing Expenses	2,113.27	2,049.29	2,379.00	3,672.00	10,213.56	4,216.78
PR Expense	0.00	0.00	0.00	0.00	0.00	0.00
Circ/Promo Supplies & Misc	536.00	100.00	300.00	300.00	1,236.00	0.00
TOTAL CIRC/PROMO EXPENSE	*13,386.63*	*10,111.20*	*12,178.00*	*24,524.00*	*60,199.83*	*55,436.04*
Credit Card Discount	1,202.40	944.31	750.00	1,700.00	4,596.71	3,026.30
BRE & PO Box Expense	546.50	1,600.00	1,800.00	2,600.00	6,546.50	0.00
TOTAL CRED CD/BRE/PO BOX EXP	*1,748.90*	*2,544.31*	*2,550.00*	*4,300.00*	*11,143.21*	*3,026.30*
Alt Newsstand Expense	2,656.79	2,521.00	2,150.00	2,150.00	9,477.79	8,709.78
Warner Newsstand Expense	3,256.72	3,577.44	3,000.00	3,000.00	12,834.16	15,579.99
TOTAL NEWSSTAND EXPENSE	*5,913.51*	*6,098.44*	*5,150.00*	*5,150.00*	*22,311.95*	*24,289.77*
KO/DR WER Pre-Press	4,804.69	3,190.25	2,550.00	2,550.00	13,094.94	18,931.58
WER Printing & Ink	7,867.57	6,039.74	6,500.00	6,500.00	26,907.31	95,814.03
WER Binding	2,453.26	2,500.00	2,075.00	2,075.00	9,103.26	0.00
WER Paper	16,072.34	16,000.00	14,050.00	14,050.00	60,172.34	0.00
TOTAL WER PRINTING EXPENSE	*31,197.86*	*27,729.99*	*25,175.00*	*25,175.00*	*109,277.85*	*114,745.61*
Mailing List Fulf Expense	211.69	555.47	600.00	600.00	1,967.16	2,352.44
TOTAL MAILING LIST FULF EXP	*211.69*	*555.47*	*600.00*	*600.00*	*1,967.16*	*2,352.44*
Individual Contribs Expense	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INDIV CONTRIBS EXPENSE	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
LF Wages: WER Editorial	22,473.03	22,605.58	16,689.38	16,689.38	78,457.36	58,642.97
Wages: Managing Editor	0.00	0.00	8,000.00	8,000.00	16,000.00	0.00
OPS: WER Editorial	6,250.02	6,251.68	6,255.00	6,255.00	25,011.70	24,991.36
TOTAL PAYROLL WER EDITORIAL	*28,723.05*	*28,857.26*	*30,944.38*	*30,944.38*	*119,469.06*	*83,634.33*
KO/LF WER Writers/Illustrators	5,305.00	7,435.00	7,000.00	7,000.00	26,740.00	27,570.00
TOTAL WER WRITERS/ILLUSTRTRS	*5,305.00*	*7,435.00*	*7,000.00*	*7,000.00*	*26,740.00*	*27,570.00*
LF WER Misc Editorial Expense	522.95	281.21	600.00	600.00	2,004.16	2,101.30
WER Misc Access/Library Exp	522.91	257.48	300.00	300.00	1,380.39	1,443.51
TOTAL WER OTHER EDIT EXP	*1,045.86*	*538.69*	*900.00*	*900.00*	*3,384.55*	*3,544.81*

	Actuals 1st Qtr 1992	Budget 2nd Qtr 1992	Budget 3rd Qtr 1992	Budget 4th Qtr 1992	Current Budget 1992	Actuals Totals for 1991
(Cost of sales, continued)						
KO Wages: WER Production	11,994.57	11,430.88	11,287.50	11,287.50	46,000.45	62,233.00
OPS: WER Production	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PAYROLL: WER PRODUCTION	*11,994.57*	*11,430.88*	*11,287.50*	*11,287.50*	*46,000.45*	*62,233.00*
WER Outside Productn Services	2,571.33	161.08	600.00	600.00	3,932.41	5,032.40
KO/DR WER Prod Typesetter Expense	0.00	0.00	0.00	0.00	0.00	0.00
WER Productn Supplies & Misc	426.56	422.13	900.00	900.00	2,648.69	3,154.88
TOTAL WER OTHER PRODUCTION EXP	*2,997.89*	*583.21*	*1,500.00*	*1,500.00*	*6,581.10*	*8,187.28*
Books Purchases	1,792.74	1,396.09	1,500.00	4,500.00	9,188.83	9,371.25
Books Outside Fulf Expense	521.50	331.00	450.00	900.00	2,202.50	5,291.19
Books Fulfillment Postage	661.99	284.19	450.00	900.00	2,296.18	0.00
Books Inventory Change	0.00	0.00	0.00	0.00	0.00	0.00
Books Promo Expense	0.00	0.00	0.00	0.00	0.00	249.89
TOTAL BOOKS EXPENSE	*2,976.23*	*2,011.28*	*2,400.00*	*6,300.00*	*13,687.51*	*14,912.33*
KO/TW Wages: Ancil Product Production	0.00	0.00	537.50	0.00	537.50	0.00
Ancillary Prod Purchases	0.00	1,000.00	1,000.00	1,000.00	3,000.00	2,647.74
Ancil Prod Outside Fulf Exp	0.00	40.00	120.00	120.00	280.00	0.00
Ancillary Prod Fulf Postage	0.00	20.00	60.00	60.00	140.00	0.00
Ancil Prod Inventory Change	0.00	0.00	0.00	0.00	0.00	0.00
Ancil Prod Promo Expense	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ANCILLARY PROD EXPENSE	*0.00*	*1,060.00*	*1,717.50*	*1,180.00*	*3,957.50*	*2,647.74*
Back Issue Purchases	327.15	0.00	0.00	0.00	327.15	0.00
Back Issue Outside Fulf Exp	0.00	0.00	0.00	0.00	0.00	0.00
Back Issue Fulf Postage	0.00	0.00	0.00	0.00	0.00	0.00
Back Issue Inventory Change	0.00	0.00	0.00	0.00	0.00	0.00
Back Issue Promo Expense	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BACK ISSUE EXPENSE	*327.15*	*0.00*	*0.00*	*0.00*	*327.15*	*0.00*
WER Change in Inventory	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL WER CHANGE IN INVENTRY	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
Other 1991 Expenses	0.00	0.00	0.00	0.00	0.00	30,629.80
TOTAL OTHER 1991 EXPENSES	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*30,629.80*
TOTAL COST OF SALES	*132,046.46*	*122,540.69*	*125,614.88*	*143,713.38*	*523,915.40*	*518,802.24*
GROSS MARGIN	*76,175.81*	*61,267.50*	*67,507.13*	*46,671.63*	*251,622.06*	*210,979.48*

These are the totals per 6/29 G/L (Actuals thru End of May)